

## Schedule NPY

Schedule of Adjustments For  
Nonresident or Part-Year Resident  
Attach this Schedule to your Form 760PY or Form 763

2004

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Name(s) As Shown On Virginia Return	<b>B</b> Your SSN
	<b>A</b> Spouse's SSN

**Part I - Form 760PY ONLY - Age Deduction** (Read instructions before completing - changes for 2004.)

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable.

For Filing Status 3, enter spouse's birth date. . . . .

1. Enter birthdate (For Filing Statuses 2 and 4 both birth dates are required even if only one qualifies for an age deduction.) . . . . .
2. Enter Age Deduction (See instructions.) . . . . .
3. Enter the Ratio Schedule amount for the date you moved into or out of Virginia . . . . .
4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here. . . . .

Filing Status 1 or 3 - Transfer amount from Line 4, Col. B, to Line 38, Col. B, Form 760PY.  
Filing Status 2 - Transfer the total of Line 4, Col. A & B to Line 38, Col. B, Form 760PY.  
Filing Status 4 - Transfer amounts from Line 4 to Line 38, Col. A & B, Form 760PY.

<b>A</b> SPOUSE		<b>B</b> YOU	
Month - Day - Year		Month - Day - Year	
1.	- -	1.	- -
2.	00	2.	00
3.	.	3.	.
4.	00	4.	00

**You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.**

**Part II - Computation for Tax Credit for Low Income Individuals**

- See instructions to compute.
- Please list below the name, Social Security Number (SSN) and Guideline Income for you, your spouse, and each dependent.
- If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- Failure to complete this Part may result in credit being reduced or disallowed.

Family VAGI	Name	Social Security Number (SSN)	Guideline Income
1. Yourself			00
2. Spouse			00
3. Dependent			00
4. Dependent			00
5. Dependent			00
6. Dependent			00
7. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable.)		7.	00
8. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 7 and the poverty guidelines in the instructions, determine your eligibility. . .		8.	
9. If eligible, enter the number of personal exemptions from Form 760PY or 763. (Do not include age or blindness exemption.) . . . . .		9.	
10. Multiply Line 9 by \$300 . . . . .		10.	00
11. Compare the amount of tax on Line 17, Form 760PY, or on Line 18, Form 763, to the amount on Line 10 above. Enter the lower amount here. This is your Tax Credit for Low Income Individuals. Enter on Line 18(e), Form 760PY, or Line 19(e), Form 763. . . . .		11.	00

**Part III - Credit for Tax Paid to Another State**

- Attach copy of that state's return.

	Spouse This column for 760PY Filing Status 4 filers only.	You
1. Enter qualifying taxable income base for other state's taxes. (See instructions.) . . . . .	1. 00	00
2. Virginia Taxable Income - Enter amount from Line 15, Form 760PY, or Line 17, Form 763.	2. 00	00
3. Enter qualifying tax paid to other state. (See instructions.) Name of state: _____	3. 00	00
4. Virginia Income Tax - Enter amount from Form 760PY, Line 16, or from Form 763, Line 18	4. 00	00
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100%. (For ex., 31.6%). . . . .	5. %	%
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5. . .	6. 00	00
7. <b>Credit</b> - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6. . . . .	7. 00	00
8. <b>Total</b> - Add Line 7, Col. A and Col. B. Also enter on Line 18(f), Form 760PY or Line 19(f), Form 763. <b>Note:</b> The sum of Line 11, Part II, and Line 8, Part III, cannot exceed your tax liability. Lower Line 8, Part III, if necessary to ensure sum does not exceed.	8.	00

Name(s) As Shown on Virginia Return	Social Security Number
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**Part IV - Addition to Tax , Penalty and Interest**

- See instructions.

1. Addition to Tax - Enter amount from Form 760C or Form 760F, whichever is applicable. ....	1.		00	●
2. Penalty - See instructions. If owed, check one and enter amount: <input type="checkbox"/> Late Filing Penalty or <input type="checkbox"/> Extension Penalty .....	2.		00	●
3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions. ....	3.		00	●
4. <b>Total</b> - Add Lines 1, 2 and 3. Enter here and on Line 22, Form 760PY, or Line 23, Form 763. ....	4.		00	

**Part V - Contributions and Consumer's Use Tax (See instructions.)****1. Voluntary Contributions From Overpaid Taxes**

Enter the code for the organization and the contribution amount(s) in boxes 1a through 1h.

*If you are donating to more than 8 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.*

	Code	Amount	
1a.			00 ●
1b.			00 ●
1c.			00 ●
1d.			00 ●
1e.			00 ●
1f.			00 ●
1g.			00 ●
1h.			00 ●

**2. Total Voluntary Contributions - Add Lines 1a -1h**

This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24. ....

2.		00
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**3. Other Voluntary Contributions**

Enter the code of the organization and the contribution amount(s) in boxes 3a through 3e.

*If you are donating to more than 5 organizations, enter the code "00" in the first box and enter the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See Instructions for contribution codes.*

3a.			00 ●
3b.			00 ●
3c.			00 ●
3d.			00 ●
3e.			00 ●

**4. Public School Foundations**

Enter the code of the foundation and the contribution amount in boxes 4a through 4c.

*If you want to donate to more than 3 school foundations, enter "999999" and the total amount donated to school foundations on 4a, and attach a schedule showing the amount donated to each foundation. See Instructions for foundations codes.*

4a.			00 ●
4b.			00 ●
4c.			00 ●

5. <b>Total Contributions</b> - Add Line 2, Lines 3 a-e, and Lines 4 a-c. ....	5.		00	
6. <b>Consumer's Use Tax</b> .....	6.		00	●
7. <b>Total Contributions and Consumer's Use Tax</b> - Add Line 5 and Line 6 Enter this amount on Form 760PY, Line 24, or Form 763, Line 25. ....	7.		00	

Be sure to attach Form NPY to your return.